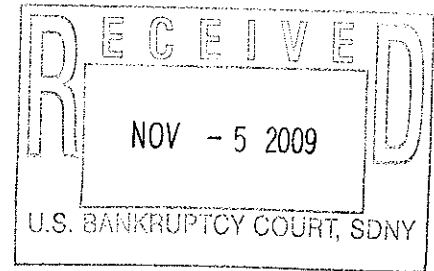


Robert E. May  
3 Pommel Lane  
Blue Bell, PA 19422



November 2, 2009

Clerk of the United States Bankruptcy Court for  
the Southern District of New York  
One Bowling Green  
New York, NY 10004

**RE: Bankruptcy Case No. 08-1789 (BRL)**

Dear Judge Lifland:

On October 19, 2009 I received notice from Irving Picard, Trustee for the liquidation of BLMIS, that my claim (Claim Number 001474) for credit on my account had been denied. I was informed that if I chose to appeal I should do so within 30 days. This is my letter of appeal. Naturally, I was surprised and disappointed by the decision. The monies I lost when Mr. Madoff was discovered running a Ponzi scheme were my IRA retirement funds that I was using to live on. It was almost my entire retirement savings fund. When I invested with Mr. Madoff in 1995 I did so in good faith not knowing that no securities were ever purchased for my account. I retired in 2000 and started withdrawing quarterly funds to live on. Granted, I took out more than I initially invested; but I still thought I had a comfortable nest-egg to continue living on in my retirement. I had no idea Mr. Madoff was a fraud nor was it my fault; in fact it was more the SEC's fault for not protecting my IRA better than it did. I've now been put in the position of possibly selling my home in a very depressed real estate market or going back to work at age 79 which is not a very likely possibility. As you can imagine, these are not very pleasant prospects.

Had I invested my IRA funds with Vanguard, American Funds, or some other fund I would still have retirement funds available despite my withdrawals. The years that my money was with Mr. Madoff were years of double digit returns in the financial markets. Calculating my \$ 320,000 investment by multiplying that sum times the percentage increases in the market from 1995 to 2007 comes to \$ 630,000. Even with a 33 percent drop in 2008 and the 15 percent recovery this year, I'd still have almost \$500,000 in my IRA. Under these circumstances I probably would have continued working a few more years delaying the need to withdraw any money.

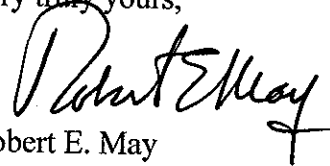
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I do not see why I should be punished because I used my retirement funds for retirement living...that was the purpose of putting money away in what I thought was a safe IRA fund. I did not trade in and out in my Madoff account. I did not make millions by trading in my account. I just took out funds to live on.

There are government funds (S.I.P.C.) available to protect people like me from fraud in these cases, so denying claims to those who took out more than they put in is just a simple way of the government shirking its obligation to protect us from fraud. And this fraud should have been discovered by our government authorities a long time ago.

I would hope you examine IRA accounts that were wiped out by the Madoff fraud with a different perspective than those who invested with Madoff strictly to make quick profits.

Very truly yours,

A handwritten signature in black ink, appearing to read "Robert E. May". The signature is fluid and cursive, with the first name "Robert" and last name "May" clearly distinguishable.

Robert E. May

cc: Irving H. Picard, Trustee  
c/o Baker & Hostetler LLP  
45 Rockefeller Plaza  
New York, NY 10111